

HC-500

State Form 46332

(R/ 01/02)


Indiana Department of Revenue
Hazardous Chemical Inventory Fee Return

THE DEPARTMENT OF REVENUE WILL NOT PROCESS ANY APPLICATION WHICH
DOES NOT CONTAIN A FEDERAL IDENTIFICATION NUMBER OR SOCIAL SECURITY
NUMBER, AND A SIGNATURE OF AN OWNER OR OFFICER OF THE COMPANY.

For Office Use Only

Pymt Date

Pymt Amt

Year Ending

For: _____ Due: _____

MAILING ADDRESS

Name (Enter individual, partnership or corporation name)		Federal ID Number or Social Security Number	
Address			
City	State	Zip Code	Telephone Number (including area code)

OWNER INFORMATION

Name		Federal ID Number or Social Security Number	
Address			
City	State	Zip Code	Telephone Number (including area code)

HC-500 PAYMENT SUMMARY

<u>Category</u>	<u># of Facilities</u>		<u>Fee Amount</u> <u>Per Facility</u>		<u>Balance</u>
A	_____	X	\$200.00	=	\$ _____
B	_____	X	\$100.00	=	\$ _____
C	_____	X	\$ 50.00	=	\$ _____
E	_____	X	\$ 0.00	=	\$ <u>Exempt</u>

1. **Total No. of Facilities** _____ Base Tax Due \$ _____
2. If paid after the due date, (enter **10% penalty** of Line 1) \$ _____
3. If paid after the due date, enter **interest** \$ _____
4. **Total Amount Due** (add lines 1,2 and 3) \$ _____

Under penalties of perjury, I have examined this return (including any accompanying schedules and statements) and to the best of my knowledge and belief, it is true, correct, and complete.

Signature  _____ Title _____ Date _____

An Original Signature Must Appear on each Form Filed with the Department of Revenue. Do Not Send Copies

Mail the Completed Form and Fee To:

Indiana Department of Revenue
Environmental Tax Section
100 N. Senate Avenue
Indianapolis, IN 46204-2253

INSTRUCTIONS FOR COMPLETING FORM HC-500

Who should use this form?

Those who are required to file an emergency and hazardous chemical inventory form (Tier Two), must also file this form and pay the fees. The Indiana Department of Environmental Management (IDEM) regulates the Tier Two filings.

Are there any exemptions from this fee?

Yes. Refer to your inventory filing packet and instructions from IDEM, or refer to Section 311(e) of Title III of SARA for exemptions. If you are required to file an inventory report, you are then required to file the HC-500 and pay this fee.

Why do I pay these fees?

These fees are required by law. Every year, the fees you pay are distributed back to the counties to be used to develop and implement emergency response plans to deal with chemical accidents.

How much are the fees?

The fee you owe depends upon the maximum amount of hazardous chemicals stored in your facility, at any one time, during the calendar year. This means even if you store hazardous chemicals for only one (1) day, you still owe the full fee. **THIS FEE IS NOT PRORATED!** The fee is also dependent on whether you store above ground or in an underground storage tank. Only one fee rate applies to each facility location. If you have both above and underground storage, you will pay only the greater of the fee rates. The facility fee rates are as follows:

Category Column:

Each facility is identified under the "Category" column. Only one category applies to each facility. There are four categories and applicable fees as follows:

Category A: \$200.00 for each facility which stores one million (1,000,000) pounds or more of any single chemical at any one time during the previous calendar year.

Category B: \$100.00 for each facility which stores fewer than one million (1,000,000) pounds of any single chemical at any one time during the previous calendar year.

Category C: \$50.00 for each facility which stores, in underground storage tanks only, any single chemical at any one time during the previous calendar year. **NOTE: All underground storage tank facilities must be in compliance with the Indiana Dept of Revenue and IDEM regulations.**

Exemption: Retail gasoline stations with minimum storage threshold 75,000 gallons of gasoline 100,000 gallons of diesel fuel stored in storage tanks entirely underground not having any other regulated materials above threshold.

Category E: Exempt: All federal, state and local units of government are exempt from filing the Tier One/Tier Two forms. Therefore, any facility which is exempt from filing Tier One/Tier Two forms is also exempt from paying the fees imposed.

What if the information on the form is incorrect?

You should confirm that all information on the form is correct. If the information is not correct, make the corrections.

Again, if you have purchased or sold facilities during the calendar year, you still owe the fee for any time you maintained ownership. You cannot prorate your fee. Proper notification of any ownership changes must be made to both the Indiana Department of Revenue and the Indiana Department of Environmental Management. Send a detailed letter of explanation with this form when filing. You must also contact IDEM to obtain and complete a report showing changes to facility information.

If any of these corrections affects the amount of your fees, make the necessary changes to the HC-500 PAYMENT SUMMARY section on the front of this return.

How do I calculate the fees?

Line 1 - The payment summary reflects the fee amount our records show as being due.

Line 2 - Anytime your payment is mailed after the due date, you must include the ten percent (10%) **penalty.** Multiply Line 1 (the Base Tax Due) by 10% (.10) and enter the amount on Line 2.

Line 3 - If the return and/or payment are submitted after the due date, interest must be calculated. Contact the Department for the current interest rate at (317) 615-2589.

Who must sign this form?

This form must be signed by the facility owner or a responsible officer. Unsigned returns are not acceptable under Indiana Law.

Questions?

If you have any questions regarding the information in this packet or the completion of the HC-500 Forms, please contact the Indiana Department of Revenue by calling (317) 615-2589. Correspondence should be directed to the Indiana Department of Revenue, ATTN: HC-500, 100 N. Senate Avenue, Indianapolis, IN 46204.

If you have any questions regarding Tier One/Tier Two forms or SARA Title III, please contact the Indiana Emergency Response Commission by calling (317) 308-3028. Tier One/Tier Two forms must be submitted to: Indiana Emergency Response Commission, 100 N. Senate Ave., P.O. Box 7024, Indianapolis, IN 46207-7024.